LEGISLATURE OF THE STATE OF IDAHO

Sixty-first Legislature

First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 306

BY APPROPRIATIONS COMMITTEE

1	AN ACT
2	APPROPRIATING MONEYS TO THE STATE TAX COMMISSION FOR FISCAL YEAR 2012; LIM-
3	ITING THE NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS; EXEMPT-
4	ING THE APPROPRIATION FROM OBJECT TRANSFER LIMITATIONS; PROVIDING LEG-
5	ISLATIVE INTENT WITH REGARD TO THE PHASE 3 TAX COMPLIANCE INITIATIVE;
6	PROVIDING LEGISLATIVE INTENT WITH REGARD TO A SOFTWARE MAINTENANCE CON-
7	TRACT; AND DECLARING AN EMERGENCY.
8	Be It Enacted by the Legislature of the State of Idaho:

9 SECTION 1. There is hereby appropriated to the State Tax Commission, the following amounts to be expended according to the designated programs and expense classes, from the listed funds for the period July 1, 2011, 11 through June 30, 2012: 12

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13		FOR	FOR	FOR		
14		PERSONNEL	OPERATING	CAPITAL		
15		COSTS	EXPENDITURES	OUTLAY	TOTAL	
16	I. GENERAL SERVICES:					
17	FROM:					
18	General					
19	Fund	\$3,947,900	\$2,762,900		\$6,710,800	
20	Multistate Tax Compact					
21	Fund		82,400	\$65 , 700	148,100	
22	Administration and Accounting					
23	Fund	5,900	125,300	2,500	133,700	
24	Administration Services for Transportation					
25	Fund	427,300	515,700	107,400	1,050,400	
26	Seminars and Publications					
27	Fund	<u>0</u>	9,100	<u>0</u>	9,100	
28	TOTAL		\$3,495,400	_		
29	II. AUDIT AND COLLECTIONS:					
30	FROM:					
31	General					
32	Fund	\$12,539,800	\$2,008,400		\$14,548,200	
33	Multistate Tax Compact	4 22, 333, 330	42,000,100		,11,010,200	
34	Fund	1,242,400	475,500		1,717,900	

1		FOR	FOR	FOR			
2		PERSONNEL	OPERATING	CAPITAL			
3		COSTS	EXPENDITURES	OUTLAY	TOTAL		
4	Administration and Accounting						
5	Fund	43,900	230,500		274,400		
6	Administration Services for Transportation						
7	Fund	1,545,400	345,500		1,890,900		
8	TOTAL	\$15,371,500	\$3,059,900		\$18,431,400		
		Ψ13 / 3/1 / 300	43,033,300		\$10 , 131,100		
9	III. REVENUE OPERATIONS:						
10	FROM:						
11	General						
12	Fund	\$3,154,400	\$1,476,500		\$4,630,900		
13	Multistate Tax Compact						
14	Fund		500		500		
15	Administration and Accounting						
16	Fund	162,200	75,200		237,400		
17	Administration Services for Transp	ortation					
18	Fund	509,500	242,900	\$2,300	754,700		
19	Seminars and Publications						
20	Fund	0	14,400	0	14,400		
21	TOTAL	\$3,826,100	\$1,809,500	\$2 , 300	\$5,637,900		
22	IV. PROPERTY TAX:						
23	FROM:						
24	General						
25	Fund	\$2,323,100	\$371,300		\$2,694,400		
26	Seminars and Publications						
27	Fund	<u>0</u>	<u>131,000</u>	\$16,500	<u>147,500</u>		
28	TOTAL	\$2,323,100	\$502,300	\$16 , 500	\$2,841,900		
29	GRAND TOTAL	\$25,901,800	\$8,867,100	\$194,400	\$34,963,300		

SECTION 2. FTP AUTHORIZATION. In accordance with Section 67-3519, Idaho Code, the State Tax Commission is authorized no more than four hundred forty-four and five-tenths (444.5) full-time equivalent positions at any point during the period July 1, 2011, through June 30, 2012, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

SECTION 3. EXEMPTIONS FROM OBJECT TRANSFER LIMITATIONS. For fiscal year 2012, the State Tax Commission is hereby exempted from the provisions

of Section 67-3511(1) and (3), Idaho Code, allowing unlimited transfers between object codes, for all moneys appropriated to it for the period July 1, 2011, through June 30, 2012. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the Legislature.

SECTION 4. LEGISLATIVE INTENT. It is the intent of the Legislature that the State Tax Commission provide quarterly reports to the Governor and the Joint Finance-Appropriations Committee comparing the total costs from all funding sources used for compliance efforts and the collections related to those efforts. The report will track the Phase 3 Compliance Initiative separately. Should the Governor determine his quarterly threshold for the Phase 3 Compliance Initiative is not met, the funding of temporary employees assigned to expand collection efforts related to the Tax Gap will revert to the General Fund for the subsequent quarter. Furthermore, it is the intent of the Legislature that for the period July 1, 2011, through June 30, 2012, temporary appointments assigned to the Phase 3 Compliance Initiative are exempt from the 1,385 hour per twelve (12) month limitation imposed by Section 67-5302 (33), Idaho Code.

SECTION 5. LEGISLATIVE INTENT. It is the intent of the Legislature that the State Tax Commission may use up to \$50,000 in state funding from the existing fiscal year 2011 Property Tax (County Support) program budget to replace moneys previously withheld from the ProVal tax software maintenance contract.

SECTION 6. An emergency existing therefor, which emergency is hereby declared to exist, Section 5 of this act shall be in full force and effect on and after passage and approval.